

Message Text

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64

ACTION ARA-10

INFO OCT-01 ISO-00 EB-07 /018 W

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R 012117Z MAR 76

FM AMEMBASSY SAN JOSE

TO USDOC WASHDC

INFO SECSTATE WASHDC 3045

AMEMBASSY MANAGUA

AMEMBASSY PANAMA

AMEMBASSY SAN SALVADOR

UNCLAS SAN JOSE 1035

E.O. 11652: N/A

TAGS: ETRD, CS

SUBJECT: IMPORT DUTIES, PLEASURE BOATS AND COMMERCIAL VESSELS

REF: USDOC 02880

1. FOLLOWING ARE DUTIES AND TAXES (IN PER CENT
TERMS) LEVIED ON IMPORT OF COMMERCIAL AND PLEASURE
BOATS INTO COSTA RICA:

(1)	(2)	(3)	(4)	(5)
DESCRIPTION	AD	EQUAL-	CON-	SUR-
		VALOREM	IZATION	SUMER
				CHARGE
		TAX		

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VESSELS OF MORE

THAN 250 GROSS

TONS:

SAILING YACHTS

AND RECREATIONAL

VESSELS

(735-02-00-01) 50 30 100 30

OTHER(735-02-00-09) 2 30 NONE NONE

VESSELS AND BOATS

NOT ELSEWHERE

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SPECIFIED,

INCLUDING

BARGES:

LAUNCHES AND

CANOES

(735-09-01) 50 30 50/100 30

ROWBOATS, SAIL-

BOATS, OTHER SMALL

BOATS, W/O MOTOR:

FOR FISHINGHXND

TRANSPORT, LESS

THAN 250 GROSS

TONS

(735-09-02-01) 8 NONE NONE NONE

OTHERS (735-09-02-09) 30 NONE NONE 30

(EXCEPT

ROW-

BOATS)

OTHER BOATS AND

VESSELS, NOT ELSE-

WHERE SPECIFIED,

INCLUDING BARGES:

FOR RE-

CREATION

(735-09-03-01) 30 NONE 50/100 30

OTHERS

(735-09-03-09) 8 NONE NONSM NONE

EXPLANATION OF FOREGOING COLUMNS:

(1) NUMBER IN DESCRIPTION IS THAT USED IN NAUCA TARIFF
NOMENCLATURE OF CENTRAL AMERICAN COMMON MARKET (CACM).

(2) AD VALOREM IS CACM COMMON EXTERNAL TARIFF RATE
LEVIED ON CIF VALUE.

(3) EQUALIZATION TARIFF, SET BY PROTOCOL OF SAN JOSE
FOR CACM COUNTRIES, IS LEVIED ON ASSESSED AD VALOREM
DUTY.

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(4) SELECTIVE CONSUMER TAX IS CHARGED ON SUM OF CIF
VALUE, AD VALOREM, AND EQUALIZATION CHARGES. IN
TWO INSTANCES INVOLVING BOATS (735-09-01 AND
735-09-03-01) THERE ARE DIFFERENTIAL RATES, 50
PERCENT FOR BOATS PRODUCED IN CACM AND 100 PER-
CENT FOR THOSE IMPORTED FROM REST OF THE WORLD.

(5) SURCHARGE REFERS TO BKTEMPORARY" IMPORT SURCHARGES
EFFECTIVE JANUARY 3, 1976 AND APPLIED TO CIF VALUE.

2. AS AN EXAMPLE, A LAUNCH OR CANOE (735-09-01) IMPORTED
FROM THE U.S. WOULD BE SUBJECT TO FOLLOWING DUTIES
AND TAXES:

CIF VALUE:	\$100
AD VALOREM (50 PERCENT)	50
EQUALIZATION (30 PERCENT OF \$50)	15
CONSUMER TAX (100 PERCENT OF SUM OF ABOVE)	165
SURCHARGE (30 PERCENT OF \$100)	30

	\$360

THE SAME LAUNCH OR CANOE PRODUCED LOCALLY OR WITHIN
THE CACM WOULD PAY ONLY THE SELECTIVE CONSUMER
TAX AT THE REDUCED 50 PERCENT RATE. RETAIL SALE
OF THE ARTICLE, REGARDLESS OF SOURCE, WOULD BE
SUBJECT TO 8 PERCENT SALES TAX.

3. IT SHOULD BE NOTED THAT UNDER COSTA RICAN LAW
CO-OPERATIVES ARE ENTITLED TO DUTY-FREE IMPORT OF
EQUIPMENT WHEN NO SIMILAR ITEM IS PRODUCED
LOCALLY. MINISTRY OF ECONOMY, INDUSTRY AND
COMMERCE IS RESPONSIBLE FOR DETERMINING WHETHER
OR NOT SIMILAR EQUIPMENT IS PRODUCED LOCALLY.

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Message Attributes

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Decaption Note:
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Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
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